

## SANGAMON COUNTY CONVENTION CENTER TOURISM DISTRICT DISTRICT PLAN

This District Plan for the Sangamon County Convention Center Tourism District (the “**District**”) is submitted to Sangamon County pursuant to Section 15 of the Tourism Preservation and Sustainability District Act (70 ILCS 3455/1 et seq.) (the “**Act**”) by Business Owners who have petitioned Sangamon County to form the District. Certain capitalized terms used but not defined in this District Plan have the meanings ascribed to them in the Definitions attached hereto as **Appendix A**, which definitions are taken from the Act.

Section 15 of the Act requires that this District Plan include or identify the following:

Section 1. The name of the District is the Sangamon County Convention Center Tourism District.

Section 2. The boundaries of the District shall be co-terminus with the boundaries of the County, which boundaries are depicted on the map attached hereto as **Appendix B**.

Section 3. The District shall not include any Benefit Zones.

Section 4. The term of the District shall be twenty (20) years upon formation.

Section 5. The local tourism and convention bureau which will receive and use the transaction charges described herein for Improvements to the Bank of Springfield Center (“**BOS Center**”) is the Springfield Convention and Visitors Bureau (“**SCVB**”), a department within the city government of the City of Springfield, Illinois. The SCVB shall create a nonprofit corporation solely for the purposes of the Tourism District Act and that nonprofit corporation’s certificate of incorporation or bylaws must provide that the Board of Directors of the nonprofit corporation must be composed of seven (7) members, who shall be selected as follows: All seven Directors shall be Business Owners or their designees, who shall be Hotel managers; four Directors shall be selected by the Springfield Hotel Lodging Association, and one Director shall be selected by each of the Mayor of Springfield, the Chairman of the Springfield Metropolitan Exposition and Auditorium Authority, and the Chairman of the County Board. The Board of Directors of the nonprofit corporation shall be responsible for managing the funds raised by the District for the SCVB, which funds shall be used to fulfill the obligations of this District Plan.

Section 6. The method of calculating the transaction charge is as follows: The Act provides that a “**transaction charge**” means a special charge that is imposed upon a Hotel in the District that is either a fixed dollar or percentage rate per occupied Hotel room per night, and may not be imposed on any customer transactions at restaurants or for food, drinks or merchandise. The transaction charge may *not* exceed five percent (5%) of the Hotel room rate per occupied Hotel room per night. Further, the transaction charge may not be charged for (a) the rental of Hotel rooms to a Permanent Occupant of a Hotel, or (b) a Short Term Rental. Under this District Plan, the transaction charge will not be based on a fixed dollar amount per occupied Hotel room per night; it will be determined by multiplying a percentage rate times the Hotel room rate per occupied Hotel room per night.

Section 7. For Hotels within the boundaries of the District subject to the transaction charge, the *maximum rate* of the transaction charge is zero percent (0%) and the *initial rate* of the transaction charge is zero percent (0%).

Section 8. Business Owners may pass the transaction charge on to customers. The specific title to be used when passing transaction charges on to customers is Tourism District Charge.

Section 9. Transaction charges are imposed within the District only for the purpose of funding Improvements to the BOS Center.

Section 10. The estimated annual budget of the District is zero (-0-).

Section 11. The transaction charges will be collected by the County monthly. The manner of collection is as follows:

(a) Each Business Owner is required under the Hotel Operators' Occupation Tax Act (35 ILCS 145/1-10) (the "**State Hotel Tax Act**") to keep separate books or records of its business as an operator so as to show the rents and occupancies taxable under the State Hotel Tax Act (35 ILCS 145/4) and to file returns on Illinois Department of Revenue Form RHM-1 on or before the last day of each calendar month thereunder indicating, among other things, (i) on Line 1, the total amount of rental receipts received by it during the preceding calendar month from renting, letting or leasing rooms during such preceding calendar month (including all room rental receipts, state and local taxes collected), (ii) on Line 2, the local tax deduction, and (iii) on Line 3, the total amount of rental receipts received by it during the preceding calendar month from renting, letting or leasing rooms to permanent residents during such preceding calendar month.

(b) On or before the last day of each calendar month each Business Owner shall file a copy of its return filed under the State Hotel Tax Act with the County Treasurer, together with a certificate in the form attached hereto as **Appendix C**, certifying that amount of room rental receipts represented by subtracting the amount reflected in (a)(ii) and (a)(iii) from the amount reflected in (a)(i), above, and multiplying the result by the rate of the transaction charge imposed in the District, which shall yield the amount of the transaction charges payable to the County Treasurer under this District Plan for the preceding calendar month. Each Business Owner shall pay the amount of transaction charges so calculated to the County Treasurer with submission of the return and certificate described in this Section 10(b) on or before the last day of each calendar month for the preceding calendar month.

(c) Upon collection of transaction charges each calendar month for the preceding calendar month, the County shall hold such transaction charges in a separate fund, and shall not commingle said collections with other funds of the County.

Section 12. The County Treasurer shall remit the transaction charges collected hereunder to the SCVB on the tenth (10th) day of each calendar month following the calendar month of collection from the Business Owners; provided that the County may retain one percent (1%) of the transaction charges collected in each collection period to defray (in whole or in part) the County's administrative costs related to the District.

Section 13. Delinquent payments of transaction charges to the County shall bear interest at the rate of nine percent (9%) per annum (based on a 365 day calendar year) calculated for each day that payment is delinquent until the delinquent payment has been paid to the County in full. In addition, the following penalty shall be paid by a Business Owner for each delinquent payment:

First Offense: A penalty of 5% of the delinquent payment

Second Offense within 12 months: A penalty of 10% of the delinquent payment

Each Additional Offense within 12 months: A penalty of 20% of the delinquent payment

If a Business Owner fails to make the monthly filing required under Section 11(b), above, the County Treasurer shall send a written notice of failure to file to the Business Owner at its reporting and notice address indicated on its last certificate filed under Section 11(b), above, and the Business Owner shall provide its filing and payment to the County Treasurer no later than 5 business days after the date of said notice, and the Business Owner shall include the interest and penalty noted above with its payment of transaction charges. If the Business Owner fails to make its filing within 5 business days of the date of the County Treasurer's notice of failure to file, the County Treasurer shall invoice the Business Owner for the transaction charges due calculated in accordance with Section 11(b), above and based upon the data included in form RHM-1 filed by the Business Owner with the Illinois Department of Revenue, and including the interest and penalty indicated herein. Nonpayment of the transaction charges and any interest and penalty due may result in legal action or a lien being placed upon the Business Owner's hotel within the District. Interest shall continue to accrue at the rate of 9% per annum until the amounts owing are paid in full by the Business Owner.

Section 14. A Business Owner may contest the calculation of its transaction charge due to the County by filing a written objection with the nonprofit corporation created by the SCVB solely for purposes of the Act. Any Business Owner contesting the calculation of its transaction charge must first pay the challenged charge and, within 30 days of payment, present its written objection to said nonprofit corporation for resolution. The nonprofit corporation shall render its decision within 30 days of its receipt of the written objection, during which period it shall follow its own process of deliberation. Payment of the transaction charge and allowing the nonprofit corporation 30 days to render its decision are prerequisites to any related court proceedings.

Section 15. After the first imposition of a transaction charge within the District, the transaction charge may continue to be imposed until the end of the District's term without the requirement of an additional public hearing if the transaction charge does not exceed the rate specified in this District Plan.

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Effective: December \_\_, 2023

## Appendix A

### DEFINITIONS

**Benefit Zones** means a zone (i) located within a district, (ii) established by the legislative body of a municipality, county, or township that establishes a district by resolution of intent and ordinance under the Act, based upon the degree of benefit derived from the services to be provided within the zone, and (iii) in which the municipality, county, or township that establishes a [the] district may impose unique transaction charges based on the degree of benefit intended to be provided.

**Business Owner** means a Hotel owner or the Hotel owner's representative.

**Hotel** means any building or buildings in which the public may, for consideration, obtain living quarters or sleeping or housekeeping accommodations that will benefit from a district's services or improvements. "Hotel" includes, but is not limited to, inns, motels, tourist homes or courts, lodging houses, rooming houses, retreat centers, conference centers, and hunting lodges. "Hotel" does not include a Short-Term Rental.

**Improvement**, as defined in the Act, means the acquisition, construction, installation, or maintenance of any tangible property that has an estimated useful life of 5 years or more and that is reasonably related to the enhancement of Tourism. The amendment to the Act (adding Section 31 to the Act) is specific to "improvements to the Bank of Springfield Center" such that Improvement shall mean such acquisition, construction, installation, or maintenance relating only to the improvement and expansion of the Bank of Springfield Center.

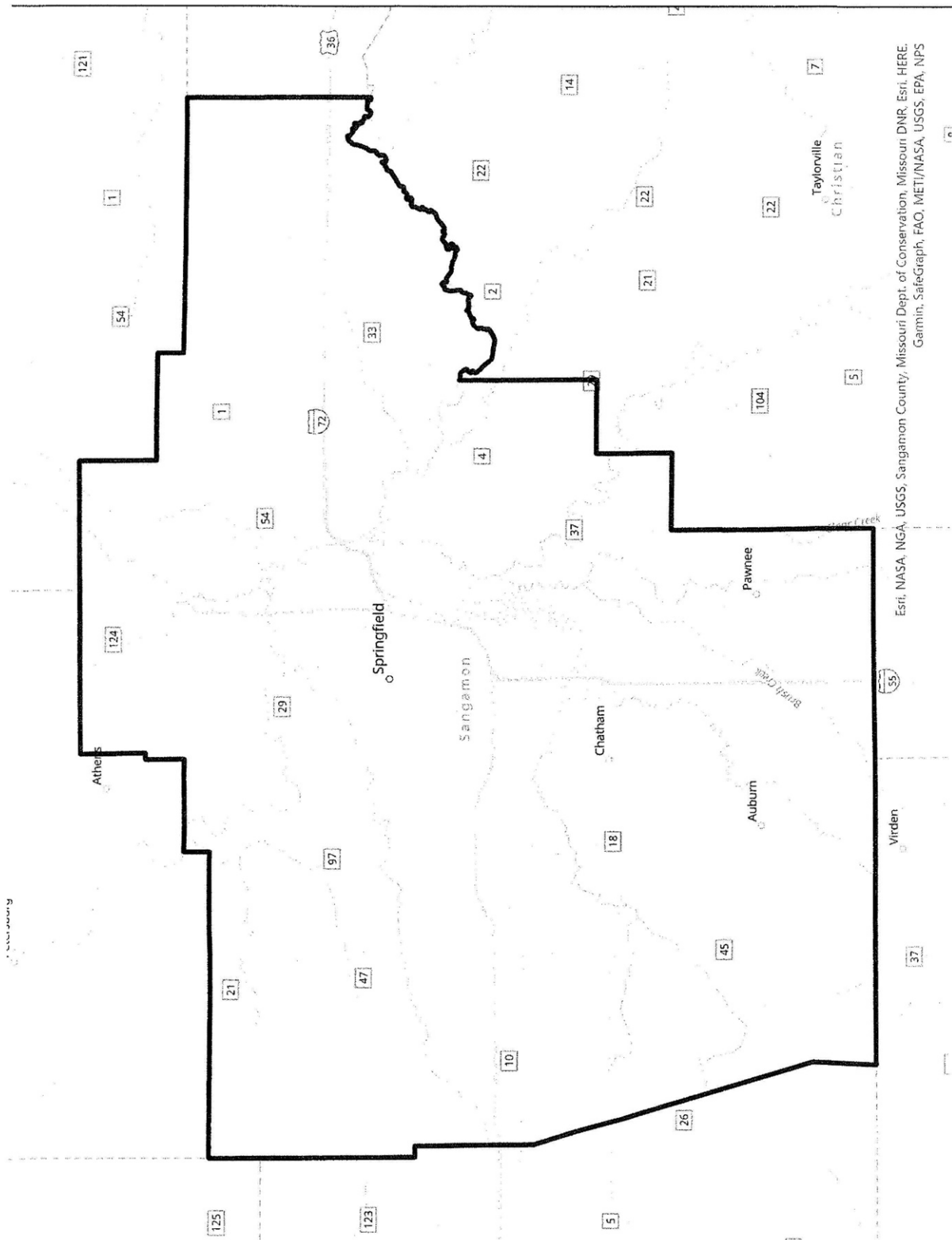
**Permanent Occupant of a Hotel** means a person or company that occupies or has the right to occupy a Hotel room for at least thirty (30) consecutive days.

**Short Term Rental** means a single family dwelling or a residential dwelling in a multi-unit apartment structure, condominium, cooperative, timeshare, or similar joint property ownership arrangement, that is rented for a fee less than thirty (30) consecutive days, for business travel or recreation.

**Tourism** means travel by either State residents or out-of-state visitors travelling away from home overnight in paid accommodations or on day trips to places away from resident's or visitor's home.

**Appendix B**

**BOUNDARY MAP OF THE DISTRICT**



**Appendix C**

**CERTIFICATE OF BUSINESS OWNER**

The undersigned Hotel owner or representative of the Hotel owner within the Sangamon County Convention Center Tourism District (the "District") hereby certifies as follows:

1. The undersigned signatory is duly authorized to sign and file this Certificate on behalf of \_\_\_\_\_, the Hotel located at \_\_\_\_\_ within the District.
2. This certificate covers the reporting period of the month of \_\_\_\_\_, 20\_\_\_\_.
3. The Business Owner's Transaction Charges due for the reporting period are \$\_\_\_\_\_, calculated as follows:

(a) The Business Owner's total occupied nightly room rental receipts (including all room rental receipts, state, and local taxes) for the reporting period are \$\_\_\_\_\_;

Less

(b) Total local hotel taxes charged to customers for the reporting period:  
(\$\_\_\_\_\_);

Less

(c) Total State hotel taxes charged to customers for the reporting period: (\$\_\_\_\_\_);

Less

(d) Total nightly occupied rental receipts from Permanent Occupants of the Hotel  
(\$\_\_\_\_\_);

(e) Multiplied by the Transaction Charge of \_\_\_\_%

Dated: \_\_\_\_\_

[NAME OF BUSINESS OWNER]

[ADDRESS OF BUSINESS OWNER FOR TRANSACTION CHARGE REPORTING  
AND NOTICE PURPOSES]

By: \_\_\_\_\_

Print Name \_\_\_\_\_

Title: \_\_\_\_\_